

**Balance Sheet  
Class****State of Utah - Division of Finance  
Chart Of Accounts****Fiscal Year**

2004

**As of:** 01-Jun-04

<b>Balance Sheet Class</b>	<b>Balance Sheet Class Name</b>	<b>Short Name</b>
010	CASH	CASH
020	CASH ELIMINATION / CLOSING	CASH ELIM
030	CASH IN BANK	CASH IN BANK
040	IMPREST CASH	IMPREST CASH
050	CASH EQUIVALENTS	CASH EQUIVAL
060	INVESTMENTS	INVESTMENTS
068	INVEST AMORT DISC / PREMIUM	INVST AMORT
070	TAXES RECEIVABLE	TAXES RECVBL
080	ESTIMATED UNCOLLECTABLE TAXES	EST UNCL TAX
100	ACCOUNTS RECEIVABLE CONTROL	ACCT REC CNT
110	ACCOUNTS RECEIVABLE	ACCT RECVBLE
120	ESTIMATED UNCOLLECTABLE A/R	EST UNCL A/R
130	INTEREST RECEIVABLE	INT RECVBLE
140	ACCOUNTS RECEIVABLE UNBILLED	ACCT UNBILLD
150	LOANS RECEIVABLE	LOANS RECVBL
160	NOTES RECEIVABLE	NOTES RECVBL
170	MORTGAGES RECEIVABLE	MRTGES RECVB
180	DUE FROM OTHER FUNDS	DUE FROM OTR
190	ACCTS REC ACCIDENT REIMBURSMT	A/R ACCID RM
200	DUE FROM OTHER FUNDS CONTROL	D/F OTR FD C
210	DUE FROM COMPONENT UNIT	D/F CMP UNIT
215	DUE FROM PRIMARY GOVERNMENT	D/F PRIM GOV
220	DUE FROM FEDERAL AGENCY	D/F FEDERAL
230	DUE FROM LOCAL GOVERNMENT	D/F LOCL GVT
240	LOANS TO OTHER FUNDS	LNS TO OTR F
250	INVENTORIES ISF	INVTORS ISF
260	INVENTORIES	INVENTORIES
280	FOOD STAMPS	FOOD STAMPS
330	PREPAID EXPENSES	PREPAID EXPS
340	DEFERRED CHARGES	DFRED CHRGS
350	VEHICLES	VEHICLES
355	ACCUM DEP - VEHICLES	ACUM DPR VEH
360	LAND	LAND
370	BUILDINGS	BUILDINGS
380	ACCUMULATED DEPRN - BUILDINGS	ACUM DPR BLD



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390	IMPROVEMENTS OTHER THAN BUILD	IMPROVEMENTS
400	ACCUMULATED DEPRN - IMPROVMNTS	ACUM DPR IMP
410	MACHINERY & EQUIPMENT	MACH / EQUIP
411	INFORMATION ONLY	INFO - ONLY
420	ACCUMLTED DEPRN - MACH & EQUIP	ACUM DPR EQP
430	DATA PROCESSING EQUIPMENT	DP EQUIPMENT
440	ACCUMULATED DEPR-DP EQUIPMENT	ACUM DPR DP
460	CONSTRUCTION IN PROGRESS	CNST IN PRGS
470	INFRASTRUCTURE	INFRASTRUCTR
475	ACCUM DEPREC - INFRASTRUCTURE	ACM DEP INFR
480	AMOUNT AVAILABLE IN DEBT	AMT AVAIL DB
490	AMOUNT TO BE PROVIDED	AMT TO B PRV
500	ACCRUED EXPENDITURE CONTROL	ACRD EXP CTL
510	VOUCHER PAY CONTROL REGISTER	VCHR PAY REG
520	ACCOUNTS PAYABLE	ACCTS PAYBLE
530	ACCOUNTS PAYABLE OTHER	ACTS PAY OTH
540	ACCRUED PAYROLL CONTROL	ACRD P/R CTL
545	ACCRUED SALARIES PAYABLE	ACRD SAL PYB
550	ACCRUED LIABILITIES OTHER	ACRD LIAB OT
557	SECURITIES LENDING LIABILITY	SEC LENDING
558	OBLIGATION REVERSE REPURCHASE	REVRSE REPUR
560	CONTRACTS PAYABLE	CNTRCTS PYBL
570	DEPOSITS	DEPOSITS
580	DUE TO PRIMARY GOVERNMENTS	D/T PRMRY GV
585	DUE TO OTHER INDIVIDLS OR GRPS	D/T OTR INDV
587	DUE TO OTHER GOVERNMENTS	D/T OTR GVMT
588	DUE TO COMPONENT UNIT	DUT TO COMP
590	DUE TO OTHER FUND - OTHER	D/T OTR FD O
600	DUE TO OTHER FUNDS CONTROL	D/T FDS CTL
610	GEN OBLIGATION BONDS PAYABLE	GO BONDS PAY
615	REVENUE BONDS PAYABLE	REV BNDS PAY
620	INTEREST PAYABLE	INTEREST PAY
630	LOANS PAYABLE	LOANS PAYBLE
640	DEFERRED REVENUE	DEFRD REVNUE
650	DEFERRED REVENUE CONTROL	DFRD REV CTL



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660	LOANS FROM OTHER FUNDS	LNS FR OTR F
670	LEAVE OBLIGATION	LEAVE OBLGTN
680	POLICY CLAIM LIABILITY	PLCY CLM LIB
681	POLICY HOLDER DIVIDEND PAYABLE	PLCY HLDR DV
710	FUND BALANCE RESERVED	FD BAL RESRV
720	FUND BALANCE UNRESERVED	FD BAL UNRES
725	FUND BALANCE DEFAULT/CLOSING	FB DFT/CLOSE
750	TRUST & AGENCY 06/30 FUND BAL	T/A 6/30 BAL
760	RETAINED EARNINGS	RETND EARNGS
770	CAPITAL - FUND EQUITY	CAP FD EQUITY
780	RESERVE FOR ENCUMBRANCE	RESRV ENCUMB
785	RESERVE FOR PRE-ENCUMBRANCE	RSV PRE-ENCM
790	INVESTMENT IN FIXED ASSETS	INV FXD ASST
791	INV FIXED ASSETS - LAND	INV FA LAND
792	INV FIXED ASSETS - BUILDINGS	INV FA BLDGS
793	INV FIXED ASSETS - EQUIPMENT	INV FA EQUIP
794	INV FIXED ASSETS - INFO ONLY	INV FA INFO
795	INV FIXED ASSETS - INFRASTRUCT	INV FA INFRA
796	INV FIXED ASSETS - CIP	INV FA CIP
797	INV FIXED ASSETS - IMP OTH BLD	INV FA IMP/B
880	SPECIAL CLEARING ACCOUNT	SPCL CLRNG A

